

# **CERTIFICATE**

To the Clerk of Nemaha County, State of Kansas

We, the undersigned, officers of

## **City of Sabetha**

- certify that: (1) the hearing mentioned in the attached publication was held;  
 (2) after the Budget Hearing this budget was duly approved and adopted as the  
 maximum expenditure for the various funds for the year 2019; and  
 (3) the Amount(s) of Amount of -1 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

|  |               |            | 2019 Adopted Budget                  |                                |                               |
|--|---------------|------------|--------------------------------------|--------------------------------|-------------------------------|
|  |               |            | Budget Authority<br>for Expenditures | Amount of -1 Ad<br>Valorem Tax | County<br>Clerk's<br>Use Only |
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| Computation to Determine State Library Grant |               | 0          |                                      |                                |                               |
| <b>Fund</b>                                  | <b>K.S.A.</b> |            |                                      |                                |                               |
| General                                      | 12-101a       | 0          | 3,148,500                            | 719,609                        | 36.346                        |
| Debt Service                                 | 10-113        |            | 164,370                              | 83,921                         | 4.239                         |
| Library                                      | 12-1220       |            | 127,683                              | 112,461                        | 5.681                         |
| Library Employee Benefits                    | 12-16,102     | 10         | 21,283                               | 18,680                         | .944                          |
|  |               | 10         |                                      |                                |                               |
|  |               |            |                                      |                                |                               |
|  |               |            |                                      |                                |                               |
| Special Highway                              |               |            | 70,060                               |                                |                               |
| Airport                                      |               |            | 100,000                              |                                |                               |
| Electric                                     |               |            | 6,165,000                            |                                |                               |
| Water  |               |            | 882,000                              |                                |                               |
| Sewer  |               |            | 879,859                              |                                |                               |
| Special Parks & Recreation                   |               |            | 6,192                                |                                |                               |
| Aquatic Center                               |               |            | 223,300                              |                                |                               |
|  |               |            |                                      |                                |                               |
| <b>Totals</b>                                |               | xxxxxx     | 11,788,247                           | 934,671                        | 47.210                        |

### Budget Summary

### Neighborhood Revitalization

### Assessed Valuation: County Clerk's Use Only

Nemaha County 14,616,167

Brown County 5,182,685

0

0

Total Assessed Valuation 19798852

Assisted by: Nov 1, -1 Total

Mize Houser & Company Accessed Valuation

Tax Lid Limit (from Computation Tab) 959,784

Does the City need to hold an Election NO

### Address:

211 E. 8th Street, Ste.A

Lawrence, KS 66044

### Email:

sgordon@mizehouser.com

Date Attested: Aug 14, 2018

Mary Kay Schultejans  
County Clerk

*[Signature]*

*[Signature]*

*[Signature]*

Marided Wittmer

*[Signature]*

Governing Body

### CPA Summary

## Computation to Determine Limit for 2019

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2018 budget | + \$ 889,667   |
| 2. Library levy in 2018 budget          | - \$ 129,259   |
| Other tax entity levy in 2018 budget    | - \$           |
| 3. Net tax levy                         | \$ 760,408     |

## 2019 Budget Percentage Adjustments

|   |                   |  |
|---|-------------------|--|
| 4. New improvements for 2018 :  | + 279,785         |  |
| 5. Increase in personal property for 2018 :   |                   |  |
| 5a. Personal property 2018  | + 1,134,434       |  |
| 5b. Personal property 2017  | - 1,158,223       |  |
| 5c. Increase in personal property (5a minus 5b)   | + 0               |  |
|   | (Use Only if > 0) |  |
| 6. Valuation of annexed territory for 2018 :  |                   |  |
| 6a. Real estate   | + 0               |  |
| 6b. State assessed  | + 0               |  |
| 6c. New improvements  | + 0               |  |
| 6d. Total adjustment (sum of 6a, 6b, and 6c)  | + 0               |  |
| 7. Valuation of property that has changed in use during 2018 :                                  | + 112,249         |  |
| 8. Expiration of property tax abatements  | + 0               |  |
| 9. Expiration of TIF, Rural Housing, and NR Districts<br>(Incremental assessed value over base) | +                 |  |
| 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)                                     | 392,034           |  |
| 11. Total estimated valuation July 1, 2018  | 19,799,005        |  |
| 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))                               | 0.0202            |  |
| 13. Percentage adjustment increase (12 times 3)   | + \$ 15,361       |  |
| 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)        | 1.40%             |  |
| 15. Consumer Price Index adjustment (Line 3 times Line 14)                                      | \$ 10,646         |  |
| 16. Total Percentage Adjustments  | \$ 26,007         |  |

**2019 Revenue Adjustments**

|   |       |   |                   |
|---|-------|---|-------------------|
| 17. Property tax revenues for debt service in 2019 budget:  |       | + | <u>83,921</u>     |
| Property tax revenues for debt service in 2018 budget:  |       | - | <u>41,693</u>     |
| Increase property tax revenues spent on debt service  |       |   | <u>42,228</u>     |
|   |       |   |                   |
| 18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:   |       | + | <u>          </u> |
| (Obligations must have been incurred prior to July 1, 2016)   |       |   |                   |
| (Do not include amounts already reported in debt service levy)  |       |   |                   |
|   |       |   |                   |
| Property tax revenues spent for public building commission and lease payments in the 2018 budget:   |       | - | <u>          </u> |
| Increase property tax revenues spent on public building commission and lease payments   |       |   | <u>0</u>          |
|   |       |   |                   |
| 19. Property tax revenues spent on special assessments in the 2019 budget:  |       | + | <u>          </u> |
| (Do not include amounts already reported in debt service levy)  |       |   |                   |
|   |       |   |                   |
| 20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:  |       | + | <u>          </u> |
|   |       |   |                   |
| 21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget: |       | + | <u>          </u> |
|   |       |   |                   |
| 22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:  |       | + | <u>          </u> |
|   |       |   |                   |
| 23. Law enforcement expenses - 2019 budget:   |       | + | <u>          </u> |
| Law enforcement expenses - 2018 budget:   |       | - | <u>          </u> |
| CPI adjustment  | 1.40% |   | <u>0</u>          |
| Increased law enforcement expenses in 2019 budget:  |       |   | <u>0</u>          |
| (Do not include building construction or remodeling costs)  |       |   |                   |
|   |       |   |                   |
| 24. Fire protection expenses - 2019 budget:   |       | + | <u>          </u> |
| Fire protection expenses - 2018 budget:   |       | - | <u>          </u> |
| CPI adjustment  | 1.40% |   | <u>0</u>          |
| Increased fire protection expense in 2019 budget:   |       |   | <u>0</u>          |
| (Do not include building construction or remodeling costs)  |       |   |                   |
|   |       |   |                   |
| 25. Emergency medical expenses - 2019 budget:   |       | + | <u>          </u> |
| Emergency medical expenses - 2018 budget:   |       | - | <u>          </u> |
| CPI adjustment  | 1.40% |   | <u>0</u>          |
| Increased emergency medical expenses in 2019 budget:  |       |   | <u>0</u>          |
| (Do not include building construction or remodeling costs)  |       |   |                   |
|   |       |   |                   |
| 26. Total Revenue Adjustments   |       |   | <u>42,228</u>     |

**Levies on Behalf of Another Political or Governmental Subdivision**

|  |   |                       |
|--|---|-----------------------|
| 27. Library levy - budget:   | + | <u>131,141</u>        |
| Other tax entity levy - budget:  | + | <u>          </u>     |
| Other tax entity levy - budget:  | + | <u>          </u>     |
| <b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b> | + | <u><b>131,141</b></u> |
| <b>29. Total Computed Tax Levy</b>   |   | <u><b>959,784</b></u> |

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

|   |                |
|---|----------------|
| -4 Tax Levy (Less Levy for other Governmental Units)    | None           |
| -3 Tax Levy (Less Levy for other Governmental Units)    | None           |
| -2 Tax Levy (Less Levy for other Governmental Units)    | None           |
| -1 Tax Levy (Less Levy for other Governmental Units)    | None           |
| Average Tax Levy (last three years)                     | #DIV/0!        |
| CPI Adjustment of 0.013                                 | #DIV/0!        |
| Average Tax Levy Adjusted by CPI                        | #DIV/0!        |
| Total Tax Levy (Less Levy for Other Governmental Units) |                |
| <b>Exemption from Election Requirement</b>              | <b>#DIV/0!</b> |

**Other Tests - Lost Valuation Test****Assessed Valuation Loss**

|  |          |
|--|----------|
| Tax Levy (Less Levy for other Governmental Units)    |          |
| -1 Tax Levy (Less Levy for other Governmental Units) | 0        |
| Change in Levy                                       |          |
| CPI Adjustment                                       | 10,646   |
| Mill Rate (Less Mills for other Governmental Units)  |          |
| Loss of Assessed Valuation Multiplied by Mill Rate   | <u>0</u> |
| Total Adjustment for Loss of Assessed Valuation      | 10,646   |

**Exemption from Election Requirement** **Yes**

## Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| Budgeted Funds<br>for 2018 | Ad Valorem Levy<br>Tax Year 2017 | Allocation for Year 2019 |       |            |          |            |
|----------------------------|----------------------------------|--------------------------|-------|------------|----------|------------|
|                            |                                  | MVT                      | RVT   | 16/20M Veh | Comm Veh | Watercraft |
| General                    | 718,715                          | 85,672                   | 1,175 | 1,153      | 8,892    | 347        |
| Bond and Interest          | 41,693                           | 4,970                    | 68    | 67         | 516      | 20         |
| Library                    | 110,355                          | 13,154                   | 180   | 177        | 1,365    | 53         |
| Library Employee Bene      | 18,904                           | 2,253                    | 31    | 30         | 234      | 9          |
|                            |                                  |                          |       |            |          |            |
|                            |                                  |                          |       |            |          |            |
|                            |                                  |                          |       |            |          |            |
| TOTAL                      | 889,667                          | 106,049                  | 1,454 | 1,427      | 11,007   | 429        |

County Treas Motor Vehicle Estimate 106,049

County Treas Recreational Vehicle Estimate 1,454

County Treas 16/20M Vehicle Estimate 1,427

County Treas Commercial Vehicle Tax Estimate 11,007

County Treas Watercraft Tax Estimate 429

Motor Vehicle Factor 0.11920

Recreational Vehicle Factor 0.00163

16/20 Vehicle Factor 0.00160

Commercial Vehicle Factor 0.01237

Watercraft Factor 0.00048

| Expenditure<br>Fund Transferred<br>From: | Receipt<br>Fund Transferred<br>To: | Actual<br>Amount for<br>2017 | Current<br>Amount for<br>2018 | Proposed<br>Amount for<br>2019 | Transfers<br>Authorized by<br>Statute |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| Special Highway                          | General                            | 68,908                       | 69,800                        | 70,060                         | K.S.A. 68-590                         |
| Parks & Recreation                       | General                            | 6,115                        | 8,066                         | 6,192                          | K.S.A. 79-2958                        |
| Electric                                 | General                            | 221,000                      | 300,000                       | 500,000                        | K.S.A. 12-825d                        |
| Water                                    | General                            | 11,000                       |                               |                                | K.S.A. 12-825d                        |
| Sewer                                    | General                            | 2,500                        |                               |                                | K.S.A. 12-825d                        |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  | Totals                             | 309,523                      | 377,866                       | 576,252                        |                                       |
|  | Adjustments*                       |                              |                               |                                |                                       |
|  | Adjusted Totals                    | 309,523                      | 377,866                       | 576,252                        |                                       |

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

| Type of Debt               | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amt. Outstanding Jan 1, 2018 | Date Due  |           | Amount Due 2018 |                | Amount Due 2019 |                |
|----------------------------|---------------|--------------------|-----------------|---------------|--|-----------|-----------|-----------------|----------------|-----------------|----------------|
|                            |               |                    |                 |               |  | Interest  | Principal | Interest        | Principal      | Interest        | Principal      |
| General Obligation:        |               |                    |                 |               |  |           |           |                 |                |                 |                |
| Series 2011 Hospital       | 12/15/2011    | 9/1/2033           | 2-4.00%         | 4,280,000     | 3,310,000                              | 3/1 & 9/1 | 9/1       | 108,300         | 165,000        | 104,175         | 170,000        |
| Series 2016A Aquatic       | 10/5/2016     | 9/1/2036           | 2-3.00%         | 3,300,000     | 3,165,000                              | 3/1 & 9/1 | 9/1       | 90,900          | 130,000        | 88,300          | 135,000        |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
| <b>Total G.O. Bonds</b>    |               |                    |                 |               | <b>6,475,000</b>                       |           |           | <b>199,200</b>  | <b>295,000</b> | <b>192,475</b>  | <b>305,000</b> |
| Revenue Bonds:             |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
| <b>Total Revenue Bonds</b> |               |                    |                 |               | <b>0</b>                               |           |           | <b>0</b>        | <b>0</b>       | <b>0</b>        | <b>0</b>       |
| Other:                     |               |                    |                 |               |  |           |           |                 |                |                 |                |
| KDHE Revolving Loan #1     | 9/1/2005      | 9/1/2025           | 2.54            | 3,250,000     | 1,514,100                              | Monthly   | Monthly   | 41,182          | 171,952        | 36,351          | 176,783        |
| KDHE Revolving Loan #2     | 1/2/2018      | 9/1/2037           | 2.00            | 1,292,032     | 1,292,032                              | 3/1 & 9/1 | 3/1 & 9/1 | 25,220          | 53,458         | 24,502          | 54,176         |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |                |                 |                |
| <b>Total Other</b>         |               |                    |                 |               | <b>2,806,132</b>                       |           |           | <b>66,402</b>   | <b>225,410</b> | <b>60,853</b>   | <b>230,959</b> |
| <b>Total Indebtedness</b>  |               |                    |                 |               | <b>9,281,132</b>                       |           |           | <b>265,602</b>  | <b>520,410</b> | <b>253,328</b>  | <b>535,959</b> |

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance As Beginning of 2018 | Payments Due 2018 | Payments Due 2019 |
|-----------------|---------------|---------------------------|-----------------|---|--|-------------------|-------------------|
| Fire Truck      | 2013          | 60                        | 1.98            | 220,000                                     | 45,743                                 | 46,649            | 0                 |
| Ambulance       | 2014          | 48                        | 2.98            | 110,000                                     | 28,724                                 | 29,580            | 0                 |
| Substation      | 2015          | 60                        | 1.95            | 880,000                                     | 710,000                                | 185,419           | 185,419           |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
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|                 |               |                           |                 |   |  |                   |                   |
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|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
|                 |               |                           |                 |   |  |                   |                   |
| Totals          |               |                           |                 |   | 784,467                                | 261,648           | 185,419           |

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.



# WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

## Budgeted Year:

Library found in:  
City of Sabetha

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

### First test:

|                            | Current Year<br><u>2018</u> | Proposed Year<br><u>2019</u> |
|----------------------------|-----------------------------|------------------------------|
| Ad Valorem Tax             | \$110,355                   | \$112,461                    |
| Delinquent Tax             | \$0                         | \$0                          |
| Motor Vehicle Tax          | \$12,527                    | \$13,154                     |
| Recreational Vehicle Tax   | \$198                       | \$180                        |
| 16/20M Vehicle Tax         | \$152                       | \$177                        |
| LAVTR                      | \$0                         | \$0                          |
|                            | <u>\$0</u>                  | <u>\$0</u>                   |
| TOTAL TAXES                | \$123,232                   | \$125,972                    |
| Difference in Total Taxes: | \$2,740                     |                              |
| Qualify for grant:         | Qualify                     |                              |

### Second test:

|                                  |              |              |
|----------------------------------|--------------|--------------|
| Assessed Valuation               | \$18,736,407 | \$19,799,005 |
| Did Assessed Valuation Decrease? | No           |              |
| Levy Rate                        | 5.88987      | 5.680        |
| Difference in Levy Rate:         | (0.210)      |              |
| Qualify for grant:               | Not Qualify  |              |

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>General                | Prior Year<br>Actual for 2017 | Current Year<br>Estimate for 2018 | Proposed Budget<br>Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 3,107,195                     | 656,941                           | 303,124                          |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           | 656,608                       | 718,715                           | xxxxxxxxxxxxxxxxxxx              |
| Delinquent Tax                           | 200                           |                                   |                                  |
| Motor Vehicle Tax                        | 96,044                        | 86,093                            | 85,672                           |
| Recreational Vehicle Tax                 | 1,117                         | 1,362                             | 1,175                            |
| 16/20M Vehicle Tax                       |                               | 1,041                             | 1,153                            |
| Commercial Vehicle Tax                   |                               | 8,987                             | 8,892                            |
| Watercraft Tax                           |                               | 273                               | 347                              |
| LAVTR                                    |                               |                                   | 146                              |
| Reimbursements                           | 284,784                       | 290,000                           | 290,000                          |
| Transient Guest Tax                      | 9,493                         | 10,000                            | 10,000                           |
| Local Alcoholic Liquor                   | 6,115                         | 8,066                             | 6,192                            |
| Sales Tax                                | 274,354                       | 299,380                           | 315,000                          |
| Intergovernmental                        | 39,327                        | 35,000                            | 35,000                           |
| Franchise Tax                            | 176,393                       | 180,000                           | 180,000                          |
| Licenses                                 | 4,691                         | 6,500                             | 5,000                            |
| Fines and Fees                           | 12,390                        | 12,000                            | 12,000                           |
| Charges for Services                     | 541,180                       | 535,000                           | 535,000                          |
| Use of Property                          | 30,464                        | 30,000                            | 30,000                           |
| In Lieu of Tax (IRB)                     | 2,845                         |                                   |                                  |
| Interest on Idle Funds                   | 6,649                         | 5,000                             | 5,000                            |
| Transfer in from Electric                | 221,000                       | 300,000                           | 500,000                          |
| Transfer in from Water                   | 11,000                        | 0                                 |                                  |
| Transfer in from Sewer                   | 2,500                         | 0                                 |                                  |
| Transfer in from Special Highway         | 68,908                        | 69,800                            | 70,060                           |
| Transfer in from Parks & Recreation      | 6,115                         | 8,066                             | 6,192                            |
| Neighborhood Revitalization Rebate       |                               |                                   | 0                                |
| Miscellaneous                            | 42,284                        | 35,000                            | 33,727                           |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>2,494,461</b>              | <b>2,640,283</b>                  | <b>2,130,556</b>                 |
| <b>Resources Available:</b>              | <b>5,601,656</b>              | <b>3,297,224</b>                  | <b>2,433,680</b>                 |
| Expenditures:                            |                               |                                   |                                  |
| General Government                       | 485,248                       | 410,000                           | 485,000                          |
| Law Enforcement                          | 429,164                       | 449,000                           | 448,000                          |
| Parks & Recreation                       | 447,288                       | 330,000                           | 450,925                          |
| Streets                                  | 369,126                       | 500,000                           | 395,000                          |
| EMT                                      | 228,576                       | 375,000                           | 270,000                          |
| Industrial Development                   | 3,755                         | 5,000                             | 5,000                            |
| Capital Outlay                           | 2,794,958                     | 740,000                           | 950,000                          |
| Cemetery Subsidiary                      | 30,000                        | 30,000                            | 30,000                           |
| Debt Service                             | 156,600                       | 155,100                           | 114,575                          |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2019 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>4,944,715</b>              | <b>2,994,100</b>                  | <b>3,148,500</b>                 |
| Unencumbered Cash Balance Dec 31         | 656,941                       | 303,124                           | xxxxxxxxxxxxxxxxxxx              |
| 2017/2018/2019 Budget Authority Amount   | 6,000,000                     | 2,988,100                         | 3,148,500                        |
| Non-Appropriated Balance                 |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 3,148,500                        |
| Tax Required                             |                               |                                   | 714,820                          |
| Delinquent Comp Rate: 0.7%               |                               |                                   | 4,789                            |
| Amount of 2018 Ad Valorem Tax            |                               |                                   | 719,609                          |

CPA Summary

## OPTIONAL DETAIL PAGE FOR ANY FUND

| Adopted Budget<br>Fund - Detail Expend | Prior Year<br>Actual for 2017 | Current Year<br>Estimate for 2018 | Proposed Budget<br>Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures:                          |                               |                                   |                                  |
| General Government                     |                               |                                   |                                  |
| Personnel                              | 196,023                       | 200,000                           | 217,000                          |
| Contractual Services                   | 273,753                       | 200,000                           | 250,000                          |
| Commodities                            | 15,472                        | 10,000                            | 18,000                           |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Total                                  | 485,248                       | 410,000                           | 485,000                          |
| Law Enforcement                        |                               |                                   |                                  |
| Personnel                              | 339,319                       | 350,000                           | 353,000                          |
| Contractual Services                   | 82,604                        | 75,000                            | 80,000                           |
| Commodities                            | 7,241                         | 24,000                            | 15,000                           |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Total                                  | 429,164                       | 449,000                           | 448,000                          |
| Parks & Recreation                     |                               |                                   |                                  |
| Personnel                              | 250,989                       | 175,000                           | 250,925                          |
| Contractual Services                   | 172,671                       | 130,000                           | 175,000                          |
| Commodities                            | 23,628                        | 25,000                            | 25,000                           |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Total                                  | 447,288                       | 330,000                           | 450,925                          |
| Streets                                |                               |                                   |                                  |
| Personnel                              | 166,508                       | 250,000                           | 175,000                          |
| Contractual Services                   | 105,422                       | 145,000                           | 115,000                          |
| Commodities                            | 97,196                        | 105,000                           | 105,000                          |
|  |                               |                                   |                                  |
| Total                                  | 369,126                       | 500,000                           | 395,000                          |
| EMT                                    |                               |                                   |                                  |
| Personnel                              | 197,332                       | 215,000                           | 215,000                          |
| Contractual Services                   | 17,628                        | 115,000                           | 40,000                           |
| Commodities                            | 13,616                        | 45,000                            | 15,000                           |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Total                                  | 228,576                       | 375,000                           | 270,000                          |
| Salaries                               |                               |                                   |                                  |
| Contractual                            |                               |                                   |                                  |
| Commodities                            |                               |                                   |                                  |
| Capital Outlay                         |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Total                                  | 0                             | 0                                 | 0                                |
| Salaries                               |                               |                                   |                                  |
| Contractual                            |                               |                                   |                                  |
| Commodities                            |                               |                                   |                                  |
| Capital Outlay                         |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Total                                  | 0                             | 0                                 | 0                                |
| Salaries                               |                               |                                   |                                  |
| Contractual                            |                               |                                   |                                  |
| Commodities                            |                               |                                   |                                  |
| Capital Outlay                         |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Total                                  | 0                             | 0                                 | 0                                |
| Page Total                             | 1,959,402                     | 2,064,000                         | 2,048,925                        |

City of Sabetha

## FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Bond and Interest      | Prior Year<br>Actual for 2017 | Current Year<br>Estimate for 2018 | Proposed Budget<br>Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 104,737                       | 87,048                            | 75,367                           |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           | 38,639                        | 41,693                            | xxxxxxxxxxxxxxxx                 |
| Delinquent Tax                           |                               |                                   |                                  |
| Motor Vehicle Tax                        | 2,632                         | 4,955                             | 4,970                            |
| Recreational Vehicle Tax                 | 40                            | 78                                | 68                               |
| 16/20M Vehicle Tax                       |                               | 60                                | 67                               |
| Commercial Vehicle Tax                   |                               | 517                               | 516                              |
| Watercraft Tax                           |                               | 16                                | 20                               |
|  |                               |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Neighborhood Revitalization Rebate       |                               |                                   | 0                                |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| Total Receipts                           | 41,311                        | 47,319                            | 5,641                            |
| Resources Available:                     | 146,048                       | 134,367                           | 81,008                           |
| Expenditures:                            |                               |                                   |                                  |
| Principal                                | 59,000                        | 59,000                            | 164,370                          |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Basis Reserve (2019 column)         |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E |                               |                                   |                                  |
| Total Expenditures                       | 59,000                        | 59,000                            | 164,370                          |
| Unencumbered Cash Balance Dec 31         | 87,048                        | 75,367                            | xxxxxxxxxxxxxxxx                 |
| 2017/2018/2019 Budget Authority Amount   | 107,325                       | 136,656                           | 164,370                          |
| Non-Appropriated Balance                 |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 164,370                          |
| Tax Required                             |                               |                                   | 83,362                           |
| Delinquent Comp Rate: 0.7%               |                               |                                   | 559                              |
| Amount of 2018 Ad Valorem Tax            |                               |                                   | 83,921                           |

| Adopted Budget<br>Library                | Prior Year<br>Actual for 2017 | Current Year<br>Estimate for 2018 | Proposed Budget<br>Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 4,098                         | 4,144                             | 1,041                            |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           | 111,523                       | 110,355                           | xxxxxxxxxxxxxxxx                 |
| Delinquent Tax                           |                               |                                   |                                  |
| Motor Vehicle Tax                        | 16,116                        | 12,527                            | 13,154                           |
| Recreational Vehicle Tax                 | 221                           | 198                               | 180                              |
| 16/20M Vehicle Tax                       |                               | 152                               | 177                              |
| Commercial Vehicle Tax                   |                               | 1,308                             | 1,365                            |
| Watercraft Tax                           |                               | 40                                | 53                               |
|  |                               |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Neighborhood Revitalization Rebate       |                               |                                   | 0                                |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| Total Receipts                           | 127,860                       | 124,580                           | 14,929                           |
| Resources Available:                     | 131,958                       | 128,724                           | 15,970                           |
| Expenditures:                            |                               |                                   |                                  |
| Appropriations                           | 127,814                       | 127,683                           | 127,683                          |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2019 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E |                               |                                   |                                  |
| Total Expenditures                       | 127,814                       | 127,683                           | 127,683                          |
| Unencumbered Cash Balance Dec 31         | 4,144                         | 1,041                             | xxxxxxxxxxxxxxxx                 |
| 2017/2018/2019 Budget Authority Amount   | 132,200                       | 127,683                           | 127,683                          |
| Non-Appropriated Balance                 |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 127,683                          |
| Tax Required                             |                               |                                   | 111,713                          |
| Delinquent Comp Rate: 0.7%               |                               |                                   | 748                              |
| Amount of 2018 Ad Valorem Tax            |                               |                                   | 112,461                          |

CPA Summary

## FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget                         | Prior Year      | Current Year      | Proposed Budget    |
|--|-----------------|-------------------|--------------------|
| Library Employee Benefits              | Actual for 2017 | Estimate for 2018 | Year for 2019      |
| Unencumbered Cash Balance Jan 1        |                 | 0                 | 170                |
| Receipts:                              |                 |                   |                    |
| Ad Valorem Tax                         | 3,944           | 18,904            | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax                         |                 |                   |                    |
| Motor Vehicle Tax                      |                 | 2,245             | 2,253              |
| Recreational Vehicle Tax               |                 | 36                | 31                 |
| 16/20M Vehicle Tax                     |                 | 27                | 30                 |
| Commercial Vehicle Tax                 |                 | 234               | 234                |
| Watercraft Tax                         |                 | 7                 | 9                  |
|  |                 |                   |                    |
| Interest on Idle Funds                 |                 |                   |                    |
| Neighborhood Revitalization Rebate     |                 |                   | 0                  |
| Miscellaneous                          |                 |                   |                    |
| Does miscellaneous exceed 10% of Total |                 |                   |                    |
| <b>Total Receipts</b>                  | <b>3,944</b>    | <b>21,453</b>     | <b>2,557</b>       |
| <b>Resources Available:</b>            | <b>3,944</b>    | <b>21,453</b>     | <b>2,727</b>       |
| Expenditures:                          |                 |                   |                    |
| Appropriations                         | 3,944           | 21,283            | 21,283             |
|  |                 |                   |                    |
|  |                 |                   |                    |
|  |                 |                   |                    |
|  |                 |                   |                    |
| Cash Forward (2019 column)             |                 |                   |                    |
| Miscellaneous                          |                 |                   |                    |
| Does miscellaneous exceed 10% of Total |                 |                   |                    |
| <b>Total Expenditures</b>              | <b>3,944</b>    | <b>21,283</b>     | <b>21,283</b>      |
| Unencumbered Cash Balance Dec 31       | 0               | 170               | xxxxxxxxxxxxxxxxxx |
| 2017/2018/2019 Budget Authority Amount | 19,975          | 21,283            | 21,283             |
| Non-Appropriated Balance               |                 |                   |                    |
| Total Expenditure/Non-Appr Balance     |                 |                   | 21,283             |
| Tax Required                           |                 |                   | 18,556             |
| Delinquent Comp Rate: 0.7%             |                 |                   | 124                |
| Amount of 2018 Ad Valorem Tax          |                 |                   | 18,680             |

| Adopted Budget                         | Prior Year      | Current Year      | Proposed Budget    |
|--|-----------------|-------------------|--------------------|
| 0                                      | Actual for 2017 | Estimate for 2018 | Year for 2019      |
| Unencumbered Cash Balance Jan 1        |                 | 0                 | 0                  |
| Receipts:                              |                 |                   |                    |
| Ad Valorem Tax                         |                 | 0                 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax                         |                 |                   |                    |
| Motor Vehicle Tax                      |                 |                   |                    |
| Recreational Vehicle Tax               |                 |                   |                    |
| 16/20M Vehicle Tax                     |                 |                   |                    |
| Commercial Vehicle Tax                 |                 |                   |                    |
| Watercraft Tax                         |                 |                   |                    |
|  |                 |                   |                    |
| Interest on Idle Funds                 |                 |                   |                    |
| Neighborhood Revitalization Rebate     |                 |                   | 0                  |
| Miscellaneous                          |                 |                   |                    |
| Does miscellaneous exceed 10% of Total |                 |                   |                    |
| <b>Total Receipts</b>                  | <b>0</b>        | <b>0</b>          | <b>0</b>           |
| <b>Resources Available:</b>            | <b>0</b>        | <b>0</b>          | <b>0</b>           |
| Expenditures:                          |                 |                   |                    |
|  |                 |                   |                    |
|  |                 |                   |                    |
|  |                 |                   |                    |
|  |                 |                   |                    |
| Cash Forward (2019 column)             |                 |                   |                    |
| Miscellaneous                          |                 |                   |                    |
| Does miscellaneous exceed 10% of Total |                 |                   |                    |
| <b>Total Expenditures</b>              | <b>0</b>        | <b>0</b>          | <b>0</b>           |
| Unencumbered Cash Balance Dec 31       | 0               | 0                 | xxxxxxxxxxxxxxxxxx |
| 2017/2018/2019 Budget Authority Amount | 0               | 0                 | 0                  |
| Non-Appropriated Balance               |                 |                   |                    |
| Total Expenditure/Non-Appr Balance     |                 |                   | 0                  |
| Tax Required                           |                 |                   | 0                  |
| Delinquent Comp Rate: 0.7%             |                 |                   | 0                  |
| Amount of 2018 Ad Valorem Tax          |                 |                   | 0                  |

CPA Summary

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>Special Highway        | Prior Year<br>Actual for 2017 | Current Year<br>Estimate for 2018 | Proposed Budget<br>Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          |                               | 0                                 | 0                                |
| Receipts:                                |                               |                                   |                                  |
| State of Kansas Gas Tax                  | 68,908                        | 69,800                            | 70,060                           |
| County Transfers Gas                     |                               | 0                                 | 0                                |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>68,908</b>                 | <b>69,800</b>                     | <b>70,060</b>                    |
| <b>Resources Available:</b>              | <b>68,908</b>                 | <b>69,800</b>                     | <b>70,060</b>                    |
| Expenditures:                            |                               |                                   |                                  |
| Transfer Out to General                  | 68,908                        | 69,800                            | 70,060                           |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2019 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>68,908</b>                 | <b>69,800</b>                     | <b>70,060</b>                    |
| Unencumbered Cash Balance Dec 31         | 0                             | 0                                 | 0                                |
| 2017/2018/2019 Budget Authority Amount   | 67,370                        | 68,300                            | 70,060                           |

See Tab ASee Tab C

| Adopted Budget<br>Airport                | Prior Year<br>2017 | Current Year<br>2018 | Proposed Budget<br>2019 |
|--|--------------------|----------------------|-------------------------|
| Unencumbered Cash Balance Jan 1          | 204,881            | 194,972              | 119,972                 |
| Receipts:                                |                    |                      |                         |
| Charges to Customers                     | 24,376             | 25,000               | 25,000                  |
|  |                    |                      |                         |
|  |                    |                      |                         |
|  |                    |                      |                         |
| Miscellaneous                            |                    |                      |                         |
| Does miscellaneous exceed 10% of Total R |                    |                      |                         |
| <b>Total Receipts</b>                    | <b>24,376</b>      | <b>25,000</b>        | <b>25,000</b>           |
| <b>Resources Available:</b>              | <b>229,257</b>     | <b>219,972</b>       | <b>144,972</b>          |
| Expenditures:                            |                    |                      |                         |
| Contractual Services                     | 10,602             | 75,000               | 75,000                  |
| Commodities                              | 19,783             | 25,000               | 25,000                  |
| Capital Outlay                           | 3,900              |                      |                         |
|  |                    |                      |                         |
|  |                    |                      |                         |
|  |                    |                      |                         |
| Cash Forward (2019 column)               |                    |                      |                         |
| Miscellaneous                            |                    |                      |                         |
| Does miscellaneous exceed 10% of Total R |                    |                      |                         |
| <b>Total Expenditures</b>                | <b>34,285</b>      | <b>100,000</b>       | <b>100,000</b>          |
| Unencumbered Cash Balance Dec 31         | 194,972            | 119,972              | 44,972                  |
| 2017/2018/2019 Budget Authority Amount   | 100,000            | 100,000              | 100,000                 |

CPA Summary

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br><b>Electric</b>        | Prior Year<br>Actual for 2017 | Current Year<br>Estimate for 2018 | Proposed Budget<br>Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 3,208,548                     | 2,937,414                         | 2,112,519                        |
| Receipts:                                |                               |                                   |                                  |
| Charges to Customers                     | 4,762,928                     | 4,950,000                         | 4,950,000                        |
| Reimbursements                           | 59,431                        | 20,000                            | 20,000                           |
|  |                               |                                   |                                  |
| Interest on Idle Funds                   | 22,165                        | 18,000                            | 18,000                           |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>4,844,524</b>              | <b>4,988,000</b>                  | <b>4,988,000</b>                 |
| <b>Resources Available:</b>              | <b>8,053,072</b>              | <b>7,925,414</b>                  | <b>7,100,519</b>                 |
| Expenditures:                            |                               |                                   |                                  |
| Administration                           | 509,024                       | 515,000                           | 515,000                          |
| Production                               | 748,826                       | 800,000                           | 800,000                          |
| Distribution                             | 2,585,018                     | 3,300,000                         | 3,300,000                        |
| Capital Outlay                           | 1,001,790                     | 847,895                           | 1,000,000                        |
| Debt Service                             | 50,000                        | 50,000                            | 50,000                           |
| Transfer Out to General                  | 221,000                       | 300,000                           | 500,000                          |
| Cash Forward (2019 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>5,115,658</b>              | <b>5,812,895</b>                  | <b>6,165,000</b>                 |
| Unencumbered Cash Balance Dec 31         | 2,937,414                     | 2,112,519                         | 935,519                          |
| 2017/2018/2019 Budget Authority Amount   | 5,959,870                     | 5,965,000                         | 6,165,000                        |

| Adopted Budget<br><b>Water</b>           | Prior Year<br>Actual for 2017 | Current Year<br>Estimate for 2018 | Proposed Budget<br>Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 281,224                       | 331,444                           | 335,444                          |
| Receipts:                                |                               |                                   |                                  |
| Charges to Customers                     | 656,752                       | 675,000                           | 675,000                          |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Interest on Idle Funds                   | 8,866                         | 6,000                             | 6,000                            |
| Miscellaneous                            | 12,610                        | 10,000                            | 10,000                           |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>678,228</b>                | <b>691,000</b>                    | <b>691,000</b>                   |
| <b>Resources Available:</b>              | <b>959,452</b>                | <b>1,022,444</b>                  | <b>1,026,444</b>                 |
| Expenditures:                            |                               |                                   |                                  |
| Administration                           | 151,761                       | 175,000                           | 200,000                          |
| Production                               | 217,011                       | 225,000                           | 325,000                          |
| Distribution                             | 215,353                       | 232,000                           | 232,000                          |
| Capital Outlay                           | 22,883                        | 45,000                            | 115,000                          |
| Debt Service                             | 10,000                        | 10,000                            | 10,000                           |
| Transfer Out to General                  | 11,000                        |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2019 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>628,008</b>                | <b>687,000</b>                    | <b>882,000</b>                   |
| Unencumbered Cash Balance Dec 31         | 331,444                       | 335,444                           | 144,444                          |
| 2017/2018/2019 Budget Authority Amount   | 882,100                       | 882,000                           | 882,000                          |

**CPA Summary**

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>Sewer                  | Prior Year<br>Actual for 2017 | Current Year<br>Estimate for 2018 | Proposed Budget<br>Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 260,791                       | 232,543                           | 136,338                          |
| Receipts:                                |                               |                                   |                                  |
| Charges to Customers                     | 486,600                       | 500,000                           | 500,000                          |
| Reimbursements                           | 8,630                         | 10,000                            | 10,000                           |
| Sales Tax                                | 273,626                       | 280,000                           | 280,000                          |
| Loan Proceeds                            | 1,229,522                     |                                   |                                  |
| Interest on Idle Funds                   | 6,649                         | 5,000                             | 5,000                            |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>2,005,027</b>              | <b>795,000</b>                    | <b>795,000</b>                   |
| <b>Resources Available:</b>              | <b>2,265,818</b>              | <b>1,027,543</b>                  | <b>931,338</b>                   |
| Expenditures:                            |                               |                                   |                                  |
| Administration                           | 183,510                       | 190,000                           | 195,000                          |
| Treatment                                | 190,100                       | 195,000                           | 195,000                          |
| Capital Outlay                           | 1,306,655                     | 54,423                            | 55,000                           |
| Collection                               | 129,321                       | 158,970                           | 142,047                          |
| Debt Service                             | 221,189                       | 292,812                           | 292,812                          |
| Transfer Out to General Fund             | 2,500                         |                                   |                                  |
| Cash Forward (2019 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>2,033,275</b>              | <b>891,205</b>                    | <b>879,859</b>                   |
| Unencumbered Cash Balance Dec 31         | 232,543                       | 136,338                           | 51,479                           |
| 2017/2018/2019 Budget Authority Amount   | 2,100,000                     | 879,859                           | 879,859                          |

See Tab C

| Adopted Budget<br>Special Parks & Recreation | Prior Year<br>Actual for 2017 | Current Year<br>Estimate for 2018 | Proposed Budget<br>Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1              | 0                             | 0                                 | 0                                |
| Receipts:                                    |                               |                                   |                                  |
| Alcoholic Liquor Tax                         | 6,115                         | 8,066                             | 6,192                            |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Interest on Idle Funds                       |                               |                                   |                                  |
| Miscellaneous                                |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total R     |                               |                                   |                                  |
| <b>Total Receipts</b>                        | <b>6,115</b>                  | <b>8,066</b>                      | <b>6,192</b>                     |
| <b>Resources Available:</b>                  | <b>6,115</b>                  | <b>8,066</b>                      | <b>6,192</b>                     |
| Expenditures:                                |                               |                                   |                                  |
| Transfer Out to General                      | 6,115                         | 8,066                             | 6,192                            |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2019 column)                   |                               |                                   |                                  |
| Miscellaneous                                |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total E     |                               |                                   |                                  |
| <b>Total Expenditures</b>                    | <b>6,115</b>                  | <b>8,066</b>                      | <b>6,192</b>                     |
| Unencumbered Cash Balance Dec 31             | 0                             | 0                                 | 0                                |
| 2017/2018/2019 Budget Authority Amount       | 7,500                         | 8,066                             | 6,192                            |

CPA Summary



### Adopted Budget

Prior Year  
Actual for 2017

Current Year  
Estimate for 2018

Proposed Budget  
Year for 2019

|                    |
|--------------------|
| <b>CPA Summary</b> |
|--------------------|

## NOTICE OF BUDGET HEARING

The governing body of

City of Sabetha

will meet on the August 13, 2018 at 6:00 PM at Sabetha City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Sabetha City Hall and will be available at this hearing.

## SUPPORTING COUNTIES

Nemaha County (home county) Brown County

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND                                    | Prior Year Actual for 2017 |                  | Current Year Estimate for 2018 |                  | Proposed Budget for 2019          |                               |                    |
|---|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
|   | Expenditures               | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | Estimate Tax Rate* |
| General                                 | 4,944,715                  | 38.084           | 2,994,100                      | 38.359           | 3,148,500                         | 719,609                       | 36.346             |
| Bond and Interest                       | 59,000                     | 2.193            | 59,000                         | 2.225            | 164,370                           | 83,921                        | 4.239              |
| Library                                 | 127,814                    | 5.542            | 127,683                        | 5.890            | 127,683                           | 112,461                       | 5.680              |
| Library Employee Benefits               | 3,944                      | 0.994            | 21,283                         | 1.009            | 21,283                            | 18,680                        | 0.943              |
|   |                            |                  |                                |                  |                                   |                               |                    |
|   |                            |                  |                                |                  |                                   |                               |                    |
|   |                            |                  |                                |                  |                                   |                               |                    |
| Special Highway                         | 68,908                     |                  | 69,800                         |                  | 70,060                            |                               |                    |
| Airport                                 | 34,285                     |                  | 100,000                        |                  | 100,000                           |                               |                    |
| Electric                                | 5,115,658                  |                  | 5,812,895                      |                  | 6,165,000                         |                               |                    |
| Water                                   | 628,008                    |                  | 687,000                        |                  | 882,000                           |                               |                    |
| Sewer                                   | 2,033,275                  |                  | 891,205                        |                  | 879,859                           |                               |                    |
| Special Parks & Recreation              | 6,115                      |                  | 8,066                          |                  | 6,192                             |                               |                    |
| Aquatic Center                          | 219,760                    |                  | 220,900                        |                  | 223,300                           |                               |                    |
|   |                            |                  |                                |                  |                                   |                               |                    |
| <b>Totals</b>                           | <b>13,241,482</b>          | <b>46.813</b>    | <b>10,991,932</b>              | <b>47.483</b>    | <b>11,788,247</b>                 | <b>934,671</b>                | <b>47.208</b>      |
| Less: Transfers                         | 309,523                    |                  | 377,866                        |                  | 576,252                           |                               |                    |
| Net Expenditure                         | 12,931,959                 |                  | 10,614,066                     |                  | 11,211,995                        |                               |                    |
| Total Tax Levied                        | 835,120                    |                  | 889,667                        |                  |                                   |                               |                    |
| Assessed Valuation                      | 17,840,576                 |                  | 18,736,407                     |                  | 19,799,005                        |                               |                    |
| Outstanding Indebtedness,<br>January 1, | 2016                       |                  | 2017                           |                  | 2018                              |                               |                    |
| G.O. Bonds                              | 4,305,000                  |                  | 3,985,000                      |                  | 6,475,000                         |                               |                    |
| Revenue Bonds                           | 0                          |                  | 0                              |                  | 0                                 |                               |                    |
| Other                                   | 2,000,777                  |                  | 1,843,025                      |                  | 2,806,132                         |                               |                    |
| Lease Purchase Principal                | 387,731                    |                  | 286,018                        |                  | 784,467                           |                               |                    |
| Total                                   | 6,693,508                  |                  | 6,114,043                      |                  | 10,065,599                        |                               |                    |

\*Tax rates are expressed in mills

Steve Compo

City Official Title: City Clerk

# AFFIDAVIT OF PUBLICATION

## THE STATE OF KANSAS NEMAHIA COUNTY

Published in The Sabetha Herald on Wednesday, August 1, 2018

## PUBLIC NOTICE

### NOTICE OF BUDGET HEARING

The governing body of  
City of Sabetha  
will meet on the August 13, 2018 at 6:00 PM in the City Hall for the purpose of hearing and  
considering the proposed budget for the year 2019. The amount of all funds and the amount of all  
available budget information is available at Sabetha City Hall and will be available at this hearing.

SUPPORTING COUNTIES  
Nemaha County (State County) Brown County

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND                        | Previous Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget for 2019 | Estimate     |
|-----------------------------|-------------------------------|--------------------------------|--------------------------|--------------|
| General                     | Expenditures                  | Expenditures                   | Expenditures             | Expenditures |
| General                     | 18,084                        | 2,984,000                      | 3,144,500                | 719,609      |
| Investment                  | 2,191                         | 2,222                          | 164,710                  | 83,921       |
| Library                     | 127,314                       | 5,493                          | 127,683                  | 112,461      |
| Library Employee Benefits   | 3,944                         | 21,383                         | 21,383                   | 16,680       |
|                             |                               |                                |                          | 0.963        |
| Special Revenue             | 64,808                        | 64,808                         | 70,000                   |              |
| Special                     | 34,252                        | 100,000                        | 100,000                  |              |
| Water                       | 5,115,658                     | 5,512,895                      | 6,165,000                |              |
| Water                       | 628,008                       | 687,000                        | 882,000                  |              |
| Water                       | 2,033,775                     | 891,205                        | 891,859                  |              |
| Special Police & Recreation | 6,115                         | 8,006                          | 223,300                  |              |
| Amateur Center              | 219,700                       | 220,900                        |                          |              |
| Total                       | 13,247,482                    | 10,991,222                     | 11,788,217               | 934,671      |
| Net Expenditures            | 3,008,222                     | 377,866                        | 576,262                  |              |
| Net Expenditures            | 13,851,959                    | 10,614,666                     | 11,211,955               |              |
| Total Tax Levied            | 855,720                       | 889,697                        | 19,299,005               |              |
| Assessed Valuation          | 17,860,576                    | 18,756,407                     |                          |              |
| Outstanding Indebtedness,   |                               |                                |                          |              |
| January 1,                  |                               |                                |                          |              |
| G.O. Bonds                  | 4,306,008                     | 3,882,000                      | 6,476,000                |              |
| Revenue Bonds               | 0                             | 0                              | 0                        |              |
| Revenue Bonds               | 2,800,777                     | 1,843,025                      | 2,806,132                |              |
| Lease Purchase Financial    | 387,731                       | 236,018                        | 784,467                  |              |
| Total                       | 6,693,508                     | 6,114,843                      | 10,066,599               |              |

\*Tax rates are expressed in mills

Steve Gump  
City Clerk Nemaha County

37-17

SS. TIM KELLENBERGER, being first duly sworn, Deposes and says "that he is  
The Publisher of

# The Sabetha Herald

a weekly newspaper printed in the State of Kansas, and published in and of  
general circulation in Nemaha County, Kansas, with a general paid circulation  
in Nemaha County, Kansas, and that said newspaper is not a trade, religious or  
fraternal publication.

Said newspaper is published weekly at least 50 times a year and has been  
admitted at the post office of Sabetha, Kansas in said County as second class  
matter.

That the attached notice is a true copy thereof and was published in the regular  
and entire issue of said newspaper for 6<sup>th</sup> consecutive week(s). The first  
publication thereof being made as aforesaid on the day of August  
7, 20 18, with subsequent publications being made on the following  
dates:

20 \_\_\_\_\_, 20 \_\_\_\_\_  
20 \_\_\_\_\_, 20 \_\_\_\_\_  
20 \_\_\_\_\_, 20 \_\_\_\_\_

Subscribed and sworn to before me this 1<sup>st</sup> day of Aug, 20 18

Notary Public

Krista M. Wasinger  
NOTARY PUBLIC  
STATE OF KS  
My Appt. Exp. 9/8/18

My commission expires: 9/8/18  
Printer's Fee \$ \_\_\_\_\_  
Additional Copies \$ \_\_\_\_\_

Affidavit and proof of publication examined, approved and filed this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_  
District Magistrate Judge \_\_\_\_\_